

Appendix A



COMMONWEALTH OF PENNSYLVANIA PENNSYLVANIA DEPARTMENT OF THE AUDITOR GENERAL

Act 44 Auditee Reporting Form (School District Audits)

The Department of the Auditor General provides this form for every school district to report its adoption of the Department's recommendations in its most recent audit pursuant to Act 44 of 2017 amendments to The Fiscal Code regarding Auditee reporting requirements and the Department's STATEMENT OF POLICY and FORM in 4 Pa. Code Part XIV published in the Pennsylvania Bulletin on February 10, 2018.

Within **120 business days** of the publication of the audit listed below, the school district must submit a response to the Department detailing the adoption of the Department's recommendations, or the reason why recommendations have not been adopted.

AUN:	111343603	School:	Juniata County School District	CAN:	124608
Audit Period:	July 1, 2016 to June 30, 2020	Findings:	Three	Recommendations:	Four

District Response: (Textbox below will expand or attachments can be added as necessary)

Finding No. 1:

Management Response

District management agreed with the finding and provided the following response:

“The lack of accuracy and follow through with PIMS data and documentation caused several discrepancies. By putting in place a district PIMS specialist, the District believes it has already addressed a significant part of the past issues. This individual is required to become fully PIMS trained and stay current with any changes to reporting requirements. In addition, their position will allow time to follow up and obtain required documentation when needed.

In addition, the district will develop more specific procedures that provided for a second employee to ensure accuracy and completeness.”

Finding No. 2:

Management Response

District management agreed with the finding and provided the following response:

“The district will ensure employees reporting CTE student data are properly trained in reporting requirements and the SIS system. The district will have a second employee review the CTE data before submission. The district will develop a formal procedure for the CTE reporting process.”

Finding No. 3:

Management Response

District management agreed with the finding and provided the following response:

“The district will perform reconciliations of students transported to nonpublic and charter schools and such reconciliations will be performed by a district employee other than the one maintaining and compiling the data. Additionally, the district will send personnel to transportation trainings to increase their knowledge and understanding of reporting procedures and guidelines.”

Note: Pursuant to Section 1.5 of Act 44, if the Auditee fails to respond to the Department’s recommendations within **120 business days**, the Department will notify the Governor and the Chairpersons and Minority Chairpersons of the Appropriations Committees of the Senate and the House of Representatives, which may consider an Auditee’s failure to respond to the Department’s audit when determining the Auditee’s future appropriations.